TOWN OF ROWE - BOARD OF ASSESSORS

Meeting Minutes - Wednesday, September 15, 2021 – 10:00 a.m. Rowe Town Hall – Assessors' Meeting Room

This meeting was held at the Rowe Town Hall. Zoom audio/video conference was made available to the public.

Present: Chair Rick Williams, Assessors' Herb Butzke and Ellen Miller and Assessor's Administrative Assistant Christine Bailey.

1. Call to Order: Meeting was called to order by Chair Williams at 10:04 a.m.

2. Minutes:

- Minutes of the August 12, 2021 meeting: A motion to approve was made, seconded and passed unanimously.
- Outstanding 2020 minutes: Jun 30, 2020 (Reg & ES), Jul 21, 2020 (Reg), Aug 27, 2020 (Reg & ES), Sept 16, 2020 (Reg), Sep 22, 2020 (Reg), Sep 29, 2020
- **3.** Administrative Assistant: Christine noted that the Sales Verification Letters for the month of August were sent out. Christine also stated that Terry Green (Town Treasurer) reported that Rowe Camp and Conference Center has made donations of \$2,000 every year between 2014 to present except for 2016 and 2020.

4. FY22 Budget/Payables:

A motion to approve was made, seconded, and passed unanimously to pay the following invoices:

- George E. Sansoucy Inv no. 0024491-IN-A Bear Swamp Abatements/Appeals (\$656.24)
- George E. Sansoucy Inv no. 0024506-IN 2018 NEP Abatements/Appeals (\$175.00)
- George E. Sansoucy Inv no. 0024546-IN FY22 National Grid Updates (\$5,000.00)
- George E. Sansoucy Inv no. 0024548-IN-A FY22 Hydro Valuations (\$14,000)
- Massachusetts Association of Assessing Officers Inv no. FY2022-247 MAAO FY22 Dues (\$62.50)
- Mayflower Valuation, LTD Inv no. 3271 –FY22 Interim Valuation Consulting LA3, LA15 (\$900.00)

FY22 Acct	Acct #	7-1-21	Curr Bal	Payroll/Payables	Amount	New Bal
		Approp	(9-2-21)			
BOA Stipends	01-141- 5100-00000	\$5,354	\$5,354.00			
Asst Assessor Wages	01-141- 5102-00000	\$12,000	\$9,602.00			
BOA Operations	01-141- 5701-00000	\$9,900	\$3,100.00	MAAO – FY22 Dues	\$ 62.50	\$3,037.50
				Mayflower Valuation, LTD – FY22 Interim Valuation Consulting	\$900.00	\$2,137.50
ATB Consulting/ Legal Support	03-141- 5901-03166	\$50,000	\$59,250.32	George E. Sansoucy – Bear Swamp Abatements/Appeals	\$656.24	\$58, 598.08
				George E. Sansoucy – 2018 NEP Abatements/Appeals	\$175.00	\$58,419.08
Quint Reval – RES/CIP	03-141- 5902-03178	\$1,600	\$6,400			
Quint Reval - YAEC	03-141- 5902-03179	\$2,000	\$8,000			
Ann Updates - Hydro Valuations	03-141- 5902-03180	\$14,000	\$14,000	George E. Sansoucy – FY22 Hydro Valuations	\$14,000.00	\$0
Ann Updates – T&D Valuations	03-141- 5902-03181	\$5,000	\$5,000	George E. Sansoucy – FY22 T&D Valuations	\$5,000	\$0

Assessors	01-1-230-217,	\$99,959.26	\$607.917.86		
Overlay	218, 219, 220				

5. MVExcise Warrants, Abatements, etc:

 Abatements: The Board reviewed the following MVE abatement application. Motion to approve made, seconded and passed unanimously.

Year	Type	Owner	Cert#	Bill#	Vehicle	Reason	Amount
2021	MVE	Leonard &	21-04-MV	197	2017 VW	Vehicle traded	\$38.74
		Cynthia Laffond			Passat		700.7

- Monthly List of Abatements: The BOA reviewed the September Monthly List of Abatements totaling \$38.74. A motion to approve was made, seconded and passed unanimously.
- Rick relayed a comment from the Tax Collector regarding MVE Tax bills. Terry noted that the MVE tax bills contain an abatement application on the back of each bill. All three segments of the tax bill are supposed to be mailed to the motor vehicle owner. In prior years the Tax Collector used to give this third portion of the tax bills to the Assessor's office.
- 6. FCCIP Building Permits August 2021: Reviewed the following building permits:
 - Map 403 Lot 55, Corarito, Arthur & Mary Ann, 65 Dell Road, Permit no. R-21-0668, Windows \$6,412
- 7. New Deeds, Plans, etc. August 2021: Reviewed the following deeds received from the Registry of Deeds:
 - Deed Bk 7837 Pg 255 Jocelyn Gayden Brown Hall/Rosalind Whiting Steward to Jocelyn Gayden Brown Hall, 21 Kings Highway, Map 204 Lot 040 in consideration of \$10.00, NAL-A Family
 - Deed Bk 7839 Pg 180 Lindalee Adele, Trustee of Woodward Investment Trust to Thomas & April O'Leary, 15 Stone Hill, Map 402 Lot 62, Sale Price \$160,000, Assessed Value \$165,400, Arms-Length Sale
 - Deed Bk 7839 Pg 257 John & Debra Boyd to Ian & Ashley Boyd, 5 Stone Road, Map 402 Lot 050, Sale Price \$193,000, Assessed Value \$170,100, NAL-A Family

8. FY22:

- a) Rick discussed the power company interim year appraisal report updates for FY22 received from G.E.Sansoucy:
 - The following overall valuation changes were reported:
 - Bear Swamp no change in valuation over FY21
 - Great River Hydro no change in valuation over FY21
 - NEP \$209,600 reduction in value over FY21
 - MEC \$301,900 increase in value over FY21
 - Crown Castle Fiber \$34,330 increase in value over FY21
 - The following New Growth figures for Rowe were reported:
 - Bear Swamp \$16,772,000 growth credited for ongoing upgrades at Bear Swamp (discussions had been held with Matt Sansoucy (G.E.Sansoucy) and Ryan Jophnson (DOR) to address Ryan's questions)
 - Great River Hydro \$5,768 growth (Sherman Station)
 - NEP \$172,242 growth
 - MEC \$237,358 growth
 - Crown Castle Fiber \$60,842 growth
- b) Rick discussed an issue involving update of property card for Bill Reardon's Gun Shop (Map 403 Lot 48). Duane Adams (Mayflower) says AssessPro software not able to accurately reflect mixed use LUC for commercial gun shop located in portion of new garage building on the property. Had to leave LUC designation as is with mixed use split on portion of the house.

- c) The BOA reviewed and unanimously approved the final LA-4 Valuations. The by class breakdown of valuation was as follows:
 - Total Residential \$64,158,430 (up 17.6%)
 - Total Commercial \$308,341 (up 22.1%)
 - Total Industrial \$282, 670,400 (0%)
 - Total Personal Property \$178,689,594 (up <0.1%)
 - Total Town \$525,826,765 (up 1.9%)
- d) The BOA reviewed and unanimously approved the final LA-3 New Growth. The by class breakdown of new growth was as follows:
 - Total Residential \$375,000
 - Total Commercial \$0
 - Total Industrial \$0
 - Total Personal Property \$17,250,210
 - Total Town \$17,625,210 (equates to Tax Levy Growth of \$151,041)
- e) Rick will sign and submit the FY22 LA-4 and LA-13 to Gateway following the meeting. Pending DOR approval for the LA-4 and LA-13 the next thing to address is preparations for FY22 Classification Hearing (to select MRF and set tax rate) with the BOS. Will need a BOA meeting in late September to review various FY22 forms in Gateway (Levy Limit, OL-1, LA-5, RECAP) prior to Classification Hearing. Expect Classification Hearing to be held early October.

9. Chapter 61 (FY23)

A Chapter 61 Application and associated documentation submitted by John Sargent for Map 409 Lots 2/3 was approved at previous BOA meeting on August 12. One form, Notice of Action of Application for Forest Land Classification (CL-2), was overlooked. A motion was made, seconded, and passed unanimously to approve the Notice of Action of Application for Forest Land Classification for John Sargent (Map 409 Lots 2/3). Christine mentioned that she received John's check for \$105 and has filed his Chapter 61 Lien with the Registry of Deeds.

10. Executive Session - Under MGL c.30A, §21(a), Item 3: To discuss strategies with respect to litigation as the chair has declared that an open meeting may have a detrimental effect on the bargaining or litigating position of the public body - concerning FY19, FY20 and/or FY21 real and personal property assessments/valuations and tax abatements. Nothing new to report, no Executive Session was needed.

11. Correspondence:

The following DLS Alerts were discussed:

- a. There are two online training sessions and an article by the DLS available to view:
 - f) Property Tax Billing Schedules & Property Tax Exemption Video
 - g) Tax Rate Shifts Article
 - h) Yarmouth's Streamlined Tax Recap Process Video
- What's New in Municipal Law Video Conference will be offered on September 23rd or 30th. It was discussed that Christine, Ellen, and Rick should try to attend pertinent sessions.
- c. DLS announced that Rowe's Bureau of Accounts Field Representative Matt Andre has been replaced with Bobbi Jo Colburn.

12. Any Other Business:

- a. FFCIP sent a letter noting certain regulatory requirements to short-term rental property owners in Town (Greg Poehlien, Tara Mason).
- b. An insurance notification letter was received regarding Shirley Veber (Map 202 Lot 26) who filed a claim for water and ice damage to her roof.

13. Next Meeting: TBD (late Sept for FY22 Classification Hearing final preps)

14. Adjournment: Unanimous vote to adjourn the meeting at 11:39pm.

Respectfully submitted,

Christine Bailey

Approved:

Frederick N. Williams Chair

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Ellen B. Mille

Herbert G. Butzke